

Taxpayers’ Guide to Education Spending—2024

Introduction

The Taxpayers’ Guide to Education Spending (Taxpayers’ Guide) provides the public the opportunity to view and compare all dollars spent on students enrolled in the public school system. In 2010–11, the Department updated this publication (previously the “Comparative Spending Guide”) to add a more inclusive measure of total costs for students from preschool through grade 12. The Budgetary Per Pupil Costs Indicators (1 through 15) have historically excluded certain expenditures, some of which are funded by entities other than the school district and/or taxpayers. The Budgetary Cost measures are considered to be more comparable across districts for local budgetary considerations because they generally measure annual recurring costs incurred for students educated within district schools, using local taxes and state aid. In contrast, “Total Spending” includes the omitted categories to represent all costs. These categories include transportation, special revenues (including federal funding), pension and benefits paid by the state, facilities (including debt service), equipment, total food services, judgments against the school district, and tuition/costs for students sent out of district (except payments to Charter schools). Consistent with the decision to include tuition payments for students sent out of district for preschool, special education, or other programs, the number of students sent out of district is added to the district’s enrollment denominator for the calculation of Total Spending Per Pupil.

In addition to the all-inclusive total spending measure, the Budgetary Per Pupil Cost Indicators continue to be included to allow districts to review and compare various components of a school district's annual budget data with other districts in the state. The Budgetary Per Pupil Cost and its subcomponents match the amounts districts publish in their [User-Friendly Budgets](#) prior to the school election. Unless otherwise noted in the indicator descriptions, districts are ranked from lowest to highest costs. Districts that did not report any values (N.R.) and those that moved from a different enrollment group (N.A.) are excluded from the rankings.

To increase comparability, the school districts have been divided into groups based on operating type and enrollments as projected in their budgets for the 2023–24 school year. Charter schools are included as a separate group from other public schools. The categories are as follows:

Operating Type	Groups by Operating Type and Projected Enrollment	# Districts per Group
K through 6	All K through 6 districts	58 districts
K through 8	Fewer than 400 students	76 districts
K through 8	401 through 750 students	64 districts
K through 8	More than 750 students	76 Districts
K through 12	Fewer than 1,800 students	50 districts
K through 12	1,800 through 3,500 students	74 districts
K through 12	More than 3,500 students	96 districts
Grade 7 or 9 through 12	All High School Districts	46 districts
County Special Services	All CSSDs	7 districts
County Vocational	All County Vocational Districts	21 districts
Charter	All Charter/Renaissance Schools	88 schools

Total Spending Per Pupil

Total Spending Per Pupil was first developed in 2010-11 to provide a more comprehensive representation of school district expenditures, since the budgetary per pupil measures excluded some significant cost categories. This variable also uses a larger enrollment number, including all students for which the district is financially responsible. The Total Spending measure adds the following items to the costs already included in the Budgetary Cost (Indicator 1):

- 1) state payments on behalf of districts for pension, social security, and post-retirement medical;
- 2) transportation costs (including students transported to nonpublic and charter schools);
- 3) judgments against the school district;
- 4) all food service expenditures (including those funded by school lunch fees);
- 5) capital outlay budgeted in the general fund (facilities and equipment);
- 6) special revenues supported by local, state, and federal revenues (i.e. preschool, IDEA, Title I);
- 7) tuition payments by the district to other private and public school districts for the provision of regular, special, and preschool education services (charter school students and their associated costs are only included in the charter school in which they are being educated).
- 8) debt service for school debt; and
- 9) an estimate of the district's share of the debt service the state is paying for school construction bonds issued for school construction grants and School Development Authority projects.

The number of students sent to other entities (except charter schools) is added to the district's average daily enrollment in order to calculate the per pupil expenditure. It should be noted that sent students and their associated costs are included in the per pupil cost of both the sending district as well as the school where the student is actually being educated. Therefore, it is not appropriate to sum all districts' total expenditures, as this would overstate the aggregate cost. This variable is calculated using audited (actual) data. Since some of the added spending categories are not captured in district budgets, only the two years of data are provided. Two additional spreadsheets show a breakdown of the Total Spending Detail: 2021–22 and 2022–23.

Vital Statistics Section

The Vital Statistics Section is a summary of the most recent audited financial data, with relevant staffing and student information. The statistics are derived from data collected by the Department for the 2022–23 school year. The total spending per pupil represents the 2021–22 per pupil expenditures as detailed in the Total Spending Per Pupil description.

The percentage breakdown for total revenue sources is derived primarily from district reported audit summary data (2022–23), as certified by the districts' independent auditors. Debt service revenues for Type I districts were taken from district submissions to the state's debt service data collection. For this summary, each district's revenues were attributed to one of five possible revenue sources: state, local, federal, tuition, use of fund balance, and other. State sources include all state aid revenues in the general fund, special revenue fund, and debt service fund. Local sources, raised through local taxes and fund balance (surplus), include revenues from both the general fund and debt service fund. Federal sources include revenues in the general fund as well as special revenues. Tuition revenues are those received from other school districts or individuals (including tuition for preschool and academic summer school programs).

Staffing ratios are derived from enrollment data from the October 15, 2022 actual enrollment counts in the Application for State School Aid with classroom teacher, educational support, and administrative personnel coming from data collected from the districts in the Fall Certificated Staff Report. In the Fall Certificated Staff Report, districts provide the department with information regarding each employee who holds a certificate issued by the State Board of Examiners, including total salary and, for staff with multiple job assignments, an allocation of time spent by job description code. The job code information is used to calculate three staffing ratios for the vital statistics report - students to classroom teachers, students to educational support, and students to administrative staff. For these ratios, teachers include certificated instructional staff who provide actual classroom instruction, and "support staff" includes educational support services positions such as counselors, librarians, nurses, child study team members, and other educational support services personnel. Administrative staff includes job codes for chief school administrator, assistant superintendents, school business administrators, principals, assistant principals, supervisors, coordinators, and directors. Non-certificated personnel in each of the three categories (such as aides or clerical support) are not included in the calculations.

The last column in the Vital Statistics Section includes the percentage of students in the district who are classified for special education services, regardless of placement type or the quantity of accommodations. The percentage includes all students for which the district is financially responsible – whether they are mainstreamed, placed in separate self-contained classes, or sent out of the district. The intent of this statistic is to provide some perspective on the potential impact of special education pupils on the overall cost per pupil when comparing districts.

The last row in the Vital Statistics Section displays a statewide summary for the vital statistics that are presented above at the district level.

Budgetary Per Pupil Costs

Overview

The Budgetary Per Pupil Cost (BPP Cost) section contains the Budgetary Per Pupil Cost and its subcomponents as they are reported for districts' [User Friendly Budgets](#) (required by N.J.S.A.18A:22-8.a). The exact calculation for these indicators (1 through 15) can be found in Appendix A of the [Budget Guidelines documents](#). While these costs do not provide an exhaustive picture of the cost for educating all students, they do allow school administrators and citizens to compare specific measures of school district spending. Generally, the BPP measures the annual costs incurred for students educated within district schools, using local taxes and state aid. These costs are considered to be more comparable among districts, and may be useful for budget considerations. Examples of costs that are not included in the BPP are: expenditures funded by restricted grants, Teachers' Pension and Annuity Fund (TPAF), tuition payments to other districts and private schools for students with disabilities, debt service expenditures, and principal and interest payments for the lease purchase of land and buildings. Consistent with the exclusion of tuition expenditures, the measure excludes the enrollment for students sent out of district. It should also be noted that budgetary costs for non-operating districts, Educational Services Commissions, Regional Day Schools, and Jointures are not included in these indicators.

Three separate schedules titled "Summary of 2021–22 Actual Totals," "Summary of 2022–23 Actual Totals," and "Summary of 2023–24 Original Budgeted Totals" are included in this document to give the reader a summary of the various pieces of a district's general fund budget for each of the three years. For simplicity, only the total costs for each indicator are presented along with the enrollment data. Since the 2022–23 enrollment figures used to calculate per pupil costs in last year's Taxpayer's Guide were projected, and the current Budgetary cost utilizes the actual 2022–23 enrollment to calculate per pupil costs, a district's relative ranking and cost per pupil from the prior year's guide may have changed for 2022–23. In addition, some districts move from one enrollment group to another.

For each of the following per pupil cost indicators, the 2021–22 and 2022–23 per pupil costs represent the total audited expenditures in the applicable categories as explained in the indicator description, divided by the average daily enrollment for the corresponding school year. The 2023–24 per pupil cost represents the total budgeted appropriations in the applicable categories divided by the total on roll pupils projected for the district and charter school budgets for the 2023–24 school year. Each subcomponent of the budgetary cost is shown as a percentage of the total budgetary cost. Similarly, indicators that include salary and benefits are shown as a percentage of the budgetary cost. All per pupil costs are ranked in ascending order unless otherwise noted. There are no rankings provided for group and state averages (denoted in the rankings as N.A. for "Not Applicable") and items marked as N.R. (data was not reported by the district), and these are excluded from the ranking calculations.

Data Sources

Enrollment Data

The enrollment used to calculate the per pupil costs are from the 2021–22 and 2022–23 School Register Summaries (SRS) submitted by districts for each of those years, and the October 2022 projected enrollments included in the districts' 2023–24 annual budget certified for taxes. The data reported in the 2021–22 and 2022–23 SRS were used to calculate an average daily enrollment (ADE) for the district for the 2021–22 and 2022–23 school years, respectively. The on roll enrollment counts projected for October 2022, as reported in the districts' 2023–24 advertised budgets, were used to calculate the 2023–24 per pupil costs. Although the enrollment data are not consistent for all years, the information is the best available and is considered comparable for calculating per pupil costs.

Expenditure Data

Three years of data are presented: 2021–22 and 2022–23 actual amounts and 2023–24 budgeted amounts. The 2021–22 and 2022–23 actual expenditure data originate from the districts' Comprehensive Annual Financial Reports that were certified by the districts' public school accountants in each of those years. The 2023–24 budgeted appropriation data use the districts' original 2023–24 budgets that were certified for taxes. It does not include any subsequent transfers or changes. Districts' expenditures on preschool programs operated by the districts are also included; however, tuition paid to other providers for preschool is omitted. You can find more detailed information about the calculation of Indicators 1 through 15 in [Appendix A](#) of the annual [Budget Guidelines](#).

It should be noted that the categorization of costs within functions is consistent with the method used by the [National Center for Education Statistics](#). These categorizations may differ from the definitions used by both NJDOE and outside organizations in past years when classifying New Jersey school district expenditure data.

Staffing Data

The information for the staffing levels and median salaries is derived from the Fall Certificated Staff Report (an annual collection of personnel demographic data). The indicators differ from those published in the School Performance Reports in that faculty is divided between classroom teachers and educational support staff. In addition, ratios for staffing indicators use student enrollment counts as listed on the Application for State School Aid as of October 15, 2022 and October 15, 2023 rather than the student enrollment counts used in the Performance Reports, which reflect the NJSMART data from October of those years.

Cost Indicators, 1 through 15

Indicator 1—Budgetary Per Pupil Cost

The Budgetary Per Pupil Cost indicator is presented to allow a comparison of the costs included in a district's general and special revenue fund budgets (including early childhood aid) associated with serving students who are educated within the district's schools. The main subcomponents of this measure are shown in subsequent indicators: classroom instruction; support services (attendance and social work, health, guidance, child study team, educational media/school library services, and improvement of instruction services); administration (general, school, and business administration); operations and maintenance of facilities; food services; extra-curricular activities and community service. Current expenses are the instructional costs of regular and special programs offered to students as well as the normal operating costs of the district. The costs included in this calculation are the costs of governance, support, and instruction that are considered common to all school districts and generally are uniform among them. Examples of expenses that are part of this indicator include salaries and fringe benefits of staff, textbooks, supplies and materials, rentals, insurance, legal fees, and other purchased professional, technical, and property services. Certain items that generally are not common and uniform between districts are excluded to allow the meaningful comparison of costs. Expenses that are omitted from the calculation include: pensions paid by the state on behalf of districts, local contribution to special revenue, tuition expenditures, interest payments on the lease purchase of buildings, transportation costs, residential costs, and judgments against the school district. Also excluded from this per pupil calculation are equipment purchases, facilities acquisition and construction services, debt service expenditures, and expenditures funded by restricted local, state, and federal grants (other than the special revenue funds noted above).

Indicator 2—Total Classroom Instruction

This indicator includes all expenditures associated with direct classroom instruction for both regular and special education pupils educated within the district. It includes the salaries and allocated benefits of teachers, substitutes, and teachers' aides (other than secretarial and clerical) as well as the additional compensation paid to teachers for services such as hall monitors, detention, and lunchroom aides. Benefits are applied as a percentage of salaries and the calculation of that ratio of benefits to total salaries is shown as a separate indicator in this document. Supplies such as calculators, microscopes, textbooks, tablets, laptops, workbooks, tests, markers, paper, pencils, paints, and other classroom supplies are included. Filmstrips, periodicals, videos, CDs, and other reference items for specific regular classroom use are also included. Such items used for general reference are considered part of educational media services/school library and are included in total support services (Indicator 6). Total classroom instruction costs would also include purchased professional- educational, technical, and other services purchased for classroom use, such as amounts paid for occupational, speech, and physical therapy, assembly speakers, and standardized subject exams. The cost of the rental or lease purchase of equipment for classroom use is included in this indicator as well. The costs of co-curricular activities are excluded from this indicator, but instead are included in the total extracurricular cost indicator (Indicator 13).

Indicator 3—Classroom Salaries and Benefits

Classroom salaries include the amounts paid to district personnel for the provision of the district's instructional programs. It does not include the administrative and support staff related to those programs. This indicator is a subcomponent of Total Classroom Instruction. It includes the salaries and allocated benefits of teachers, substitutes and teachers' aides (other than secretarial and clerical) as well as the additional compensation paid to teachers for services such as hall monitors, detention, and lunchroom aides. It also includes the amounts paid to district personnel as well as allocated benefits for the provision of occupational, speech, and physical therapy. Amounts paid to non-district employees for such services are considered part of the total classroom instruction cost, but are not included here since such expenditures are for purchased services rather than for salaries. Benefits are applied as a direct allocation or as a percentage of salaries, and the calculation of that ratio of benefits to total salaries is shown as a separate indicator in this document (Indicator 14).

Indicator 4—Classroom Supplies/Textbooks

This indicator includes the cost of classroom supplies and textbooks for the district's regular and special education, basic skills, bilingual, local vocational and other instructional programs. This indicator is a subcomponent of Total Classroom Instruction. Supplies such as calculators, microscopes, textbooks, tablets, laptops, workbooks, tests, markers, paper, pencils, paints, and other classroom supplies are included. Filmstrips, periodicals, videos, CDs, and other reference items for specific regular classroom use are also included. Such items used for general reference are considered part of educational media services/school library and are included in the total support services per pupil cost (Indicator 6).

Indicator 5—Classroom Purchased Services/Other Costs

This indicator includes the expenditures other than salaries, benefits, and cost of classroom supplies and textbooks associated with direct classroom instruction for the district's regular and special education pupils as well as costs for the provision of basic skills, bilingual, local vocational, and other instructional programs. This indicator is a subcomponent of Total Classroom Instruction. Total classroom purchased services/other costs would include professional-educational, technical, and other services purchased for classroom use, such as amounts paid to non-district employees for occupational, speech, and physical therapy, assembly speakers, and standardized subject exams. Costs for the rental or lease purchase of equipment for classroom use are also included here, as are dues and fees for teachers' membership in professional and other organizations related to these activities.

Indicator 6—Total Support Services

This indicator includes expenditures categorized as student support services under the National Center for Education Statistics (NCES) definition - services supplemental to the teaching process that are designed to assess and improve students' well-being. It also includes expenditures for activities associated with assisting the instructional staff with the content and process of providing learning experiences. Attendance, social work, health and guidance services, educational media/school library services and child study team services are student support services under the NCES definition. This area also includes the costs associated with physical and mental health services that are not direct instruction, but are nevertheless provided to students, such as supervision of health services, health appraisal (including screening for vision, communicable diseases, and hearing deficiencies), screening for psychiatric services, periodic health examinations, emergency injury and illness care, dental services, nursing services, and communications with parents and medical officials. The expenditures of the guidance office include counseling, record maintenance, and placement services. The costs for the child study team include salaries and benefits for members related to the development and evaluation of student individualized education programs (IEPs). Services provided according to students' IEPs are considered instructional costs and are included in the appropriate classroom instruction indicators. School library services include books repairs, audiovisual services, educational television services, and computer assisted instruction services. The actual provision of computer assisted instruction is considered classroom instruction.

Other expenditures included under Total Support Services include the costs for improvement of instruction services and staff training, as well as expenditures for the following supplies and materials: curricular books and periodicals, films, filmstrips, transparencies, tapes, TV programs, tape recordings, videos, CDs, software, reference books, general use books and periodicals for use by staff but not for classroom instruction, and forms, office supplies, and other supplies used to perform these functions. Total support services would also include the rental or lease purchase of equipment related to these services and the travel of these staff as well as the costs of their dues and fees for membership in professional or other organizations related to these activities. Total support services would include the full-time, part-time, and prorated salaries and allocated benefits of all employees performing the aforementioned activities, both professional and administrative, as well as amounts paid to non-district personnel performing those services. Benefits are applied as a direct allocation or as a percentage of salaries, and the calculation of that ratio of benefits to total salaries is shown as a separate indicator in this document (Indicator 14). Excluded are amounts paid for residential costs associated with out of district student placements.

Indicator 7—Salaries and Benefits for Support Services

Support services salaries include the amounts paid to district personnel for the provision of services related to attendance and social work services, health services, guidance services, professional development, and any other activities supplemental to the teaching process that are designed to assess and improve the well-being of students as well as the salaries of child study team members and educational media/school library staff. This indicator is a subcomponent of Total Support Services. It includes the full-time, part-time and prorated salaries of attendance officers, social workers, doctors, and nurses, child study team members and their related secretarial and clerical staff. It also includes school library staff, audiovisual staff, educational television staff, staff engaged in the development of computer-assisted instruction, and the related secretarial and clerical staff for these activities. Amounts paid to non-district employees for such services are considered part of the total student support services cost, but are not included here since such expenditures are for purchased services rather than for salaries. Benefits are applied as a direct allocation or as a percentage of salaries, and the calculation of that ratio of benefits to total salaries is shown as a separate indicator in this document (Indicator 14).

Indicator 8—Total Administration

This indicator includes the expenditures related to general administration, school administration, and business and other support services, both business and central. Total administration includes the costs associated with the activities concerned with establishing and administering policy for operating the district, the costs associated with the overall administrative responsibility for the individual schools within the district, and business support services and central support services such as research and development, planning, evaluation, information services, data processing services, and staff services. Included here would be the board of education services and executive administration services such as the superintendent, assistant superintendents, board secretary/business administrator, and treasurer of school moneys. Also included in the definition of administration are the activities performed by the principal, assistant principals, and other assistants while they supervise operation of the school, evaluate staff members, supervise and maintain school records, and coordinate instructional activities. The activities of department heads and the work of clerical staff in support of teaching and administrative duties are also included. Total administration would include the full-time, part-time, and prorated salaries and allocated benefits of all employees performing the aforementioned activities, both professional and administrative as well as amounts paid to non-district personnel performing those services. Benefits are applied as a direct allocation or as a percentage of salaries, and the calculation of that ratio of benefits to total salaries is shown in Indicator 14. Purchased professional services such as legal services, outside auditors, bond-paying agents, election services, staff relations and negotiation services, curriculum developers, workshop presenters, and other consultants are also included in total administration.

The district-wide costs for telephone and communication services, including expenses for postage equipment rental and postage are included here. Total administration includes the cost of forms, office supplies, and other supplies used to perform these functions. It would also include the rental or lease purchase of equipment related to these services, outside workshop fees and the travel of these staff as well as the cost for membership in professional or other organizations related to these activities, including a school board association.

Indicator 8A— Legal Services

This indicator was established to provide data for the comparison between district and charter school costs for professional legal services as required by N.J.A.C. 6A:23A-5.2(a)3 and N.J.A.C. 6A:23A-22.6(a)3, respectively. The indicator is a subcomponent of Total Administration. It includes the salaries and benefits for legal services provided by district employees, where benefits are applied as a direct allocation or as a percentage of salaries (the calculation of that ratio of benefits to total salaries is shown as a separate indicator in this document). The costs for legal services provided by non-district employees through purchased professional services are also included in this subtotal. It should be noted that this indicator includes general fund legal fees only. Excluded are capital outlay legal services (since these are related to projects that are one-time costs) and judgments against the district (since these are not professional services).

Indicator 9—Administration Salaries and Benefits

Administration salaries include the amounts paid to district personnel for the provision of services related to general administration, school administration, and business and other support services. This indicator is a subcomponent of Total Administration and includes the full-time, part-time, and prorated salaries of superintendents, assistant superintendents, and other general administrators, board secretaries/school business administrators and other business and central office staff, principals, assistant principals, department chairpersons, and the related secretarial and clerical staff for these activities. Amounts paid to non-district employees for such services are considered part of the total administration cost, but are not included here since such expenditures are for purchased services rather than for salaries. Benefits are applied as a direct allocation or as a percentage of salaries, and the calculation of that ratio of benefits to total salaries is shown in Indicator 14.

Indicator 10—Total Operations and Maintenance of Plant

This indicator includes all expenditures associated with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools, including the cost of providing security. Remodeling costs are considered part of the district's facilities acquisition and construction services budget and are not included here. Total operations and maintenance of plant services includes the salaries and allocated benefits of staff, both professional and administrative, responsible for operation and maintenance supervision, operations (heating, lighting, ventilating, repairing and replacing of facilities and equipment), the care and upkeep of grounds and equipment, vehicle operation and maintenance other than student transportation, and security staff. Benefits are applied as a direct allocation or as a percentage of salaries, and the calculation of that ratio of benefits to total salaries is shown in Indicator 14. Total operations and maintenance of plant services would include purchased professional and technical services for the aforementioned activities such as garbage disposal services, snow plowing services, custodial services, and lawn care as well as contracts and agreements covering the upkeep of buildings and equipment. Also included here would be equipment and vehicle rentals or lease purchases for operation and maintenance, energy (heat, gas and electric) costs, property insurance, and utility services such as water and sewage. Total operations and maintenance of plant would also include the general supplies for this function's staff as well as their travel costs and dues and fees for membership in professional and other organizations.

Indicator 11—Salaries and Benefits for Operations and Maintenance of Plant

Operations and maintenance of plant services salaries includes the amounts paid to district personnel for the provision of services related to keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools, including the cost of providing security. This indicator is a subcomponent of Total Operations and Maintenance of Plant. It includes the full-time, part-time, and prorated salaries and allocated benefits of operation and maintenance personnel, both professional and administrative. Operation and maintenance staff include those responsible for operation and maintenance supervision, operations (heating, lighting, ventilating, repairing and replacing of facilities and equipment), staff for care and upkeep of grounds and equipment, vehicle operation and maintenance other than student transportation, and security services staff. This would include employees hired as hall monitors, playground aides, and lunchroom aides. The additional amounts paid to teachers for such services are reported as teachers' salaries and are included in classroom instruction. Amounts paid to non-district employees for such services are considered part of the total operations and maintenance of plant cost, but are not included here since such expenditures are for purchased services rather than for salaries. Benefits are applied as a direct allocation or as a percentage of salaries, and the calculation of that ratio of benefits to total salaries is shown in Indicator 14.

Indicator 12—Board Contributions to the Food Service Program

This indicator includes the board's share of expenditures for the district's food service program. It represents the portion of the food service program that is not financed through user fees charged or reimbursements received from the state and federal governments. The full cost of the operations of the food service program is not included here, only the board's contribution to cover a program deficit.

Indicator 13— Extracurricular Costs

This indicator includes the amounts associated with board-sponsored athletics and co-curricular activities such as entertainment, publications, clubs, band, and orchestra. It includes the amounts paid to staff to serve as advisors for these activities as well any amounts paid to outside doctors for sports physicals or officials along with any equipment rentals or lease purchases and supplies related to these activities. This would also include any board contributions to cover the deficits of student activity and athletic funds that are not under the district's control.

Indicator 14—Personal Services - Employee Benefits

Personal Services - Employee Benefits includes the amounts paid by the district on behalf of its employees in addition to salary amounts. Employee benefits include fringe benefits such as group life insurance, medical insurance, the employer share of social security contributions for certain employees, regular employer contributions to the Public Employees Retirement System, tuition reimbursement, unemployment compensation, workers' compensation, and lump sum payments for unused sick time upon employee retirement. It does not include the amount of employer social security and pension contributions related to Teachers' Pension and Annuity Fund members since these, by law, are paid by the state on behalf of the district. It also excludes the additional pension contributions related to any early retirement incentive plan option taken by the district.

This indicator shows the calculation of the rate of employee benefits to total salaries. Since the 1997–98 budget, districts have had the opportunity to allocate benefits directly to cost centers (i.e. classroom instruction, administration), although this is not required. Therefore, districts may apply benefits either directly to cost centers, or by allocating unallocated costs based on the salaries reported for each cost center. This indicator is included in the TGES for information purposes only and is not ranked.

Indicator 15—Total Equipment Cost

This indicator includes all purchases of items meeting the definition of equipment, whether for instructional or non-instructional purposes. Equipment would include computers, interactive white boards, machinery, tools, trucks, cars, buses, furniture, and furnishings. According to Appendix B of the [NJ Uniform Minimum Chart of Accounts](#), one of the qualifiers for the classification of an item as equipment is that its individual unit cost must exceed \$2,000. If it does not meet the \$2,000 test, it is classified as a supply item. This is not a subcomponent of the budgetary per pupil cost indicator included in this document. It is presented to show equipment purchase patterns over the past three years that generally are not comparable from year to year. This indicator is included in this document for information purposes and is not ranked.

Staffing Indicators, 16 through 19

Indicator 16—Ratio of Students to Classroom Teachers and Median Classroom Teacher Salary

The Ratio of Students to Classroom Teachers and Median Salary indicator uses information provided by school districts in the Department's Certificated Staff Report data collection. Districts provide the Department with information regarding each employee who holds a certificate issued by the State Board of Examiners, including an allocation of their time spent in each job description and total salary paid. These are used to calculate the full-time equivalent (FTE) of certificated staff to establish a ratio of students to classroom teachers. The ratio of students to classroom teachers represents the total FTE for the above certificated positions divided by the student enrollments reported in the Application for State School Aid for the applicable year. The ratios are ranked in descending order, and the median salaries are ranked in ascending order.

Indicator 17—Ratio of Students to Educational Support Personnel and Median Salary

The Ratio of Students to Educational Support Personnel and Median Salary indicator uses information provided by school districts in the Certificated Staff Report. Districts provide the Department with information regarding each employee who holds a certificate issued by the State Board of Examiners, including an allocation of their time spent in each job description and total salary paid. Educational support services positions include job codes for counselors, librarians, nurses, child study team members, and other educational support services personnel. These are used to calculate the full-time equivalent (FTE) of certificated staff to establish a ratio of students to educational support personnel. The ratio of students to educational support personnel represents the total FTE for the above certificated positions divided by the student enrollments reported in the Application for State School Aid for the applicable year. The ratios are ranked in descending order, and the median salaries are ranked in ascending order.

Indicator 18—Ratio of Students to Administrative Personnel and Median Salary

The Ratio of Students to Administrative Personnel and Median Salary indicator uses information provided by school districts in the Certificated Staff Report. Districts provide the Department with information regarding each employee who holds a certificate issued by the State Board of Examiners, including an allocation of their time spent in each job description and total salary paid. Administrative staff includes the job codes for chief school administrator, assistant superintendents, school business administrator, principals, assistant principals, supervisors, coordinators, and directors. Non-certificated administrative personnel are not included. The data is used to calculate the full-time equivalent (FTE) of certificated staff to establish a ratio of students to administrative personnel. The ratio of students to administrative personnel represents the total FTE for the above listed certificated positions divided by the student enrollments reported in the Application for State School Aid for the applicable year. The ratios are ranked in descending order, and the median salaries are ranked in ascending order.

Indicator 19—Ratio of Faculty to Administrative Personnel

The Ratio of Faculty to Administrative Personnel indicator uses information provided by school districts in the Certificated Staff Report. Districts provide the Department with information regarding each employee who holds a certificate issued by the State Board of Examiners, including an allocation of their time spent in each job description and total salary paid. The job code information provided was used to calculate the ratio of faculty staff to administrative personnel. Faculty includes both certificated instructional staff and educational support services positions. Instructional staff includes job codes for actual classroom instruction.

Administrative staff calculations include job codes for chief school administrators, assistant superintendents, school business administrators, principals, assistant principals, supervisors, coordinators, and directors. Non-certificated personnel such as aides or clerical support in each of the three categories are not included in the calculations. The ratio of faculty to administrative personnel indicator represents the total FTE for the above listed certificated positions defined as faculty divided by the total FTE for the above listed certificated positions defined as administrative. The ratios are ranked in descending order.

It should be noted that the median salary data contained in Indicators 16, 17 and 18 do not directly correspond with the district's annual budget statement. The budget lines for salaries include amounts budgeted for certificated staff as well as amounts budgeted for substitute teachers and non-certificated staff members.

Another difference that should be considered is that the budget amounts are estimates of dollars that will be needed for that year whereas the Certificated Staff Report data is for the actual employees of the district as of a point in time (October 15 of each year). The ratios are ranked in descending order.

Additional Data

Indicator 20—Comparison of Budgeted General Fund Balance vs. Actual (Used) or Generated

This indicator presents data for the 2021–22 and 2022–23 school years showing the general fund balance appropriated in the original budgets and the actual amount of general fund balance used or generated during the same year based on the information reported in the school districts' Annual Comprehensive Financial Reports (ACFRs). A negative amount in the actual column indicates the district used fund balance to support district operations in that year. A positive amount in the actual column indicates the district generated additional fund balance during that year.

Indicator 21—General Fund Excess Surplus

This indicator shows the district's excess surplus as defined in N.J.S.A. 18A:7F-7: the undesignated general fund balance in excess of 2% for regular districts and 6% for county vocational districts. Excess surplus at June 30, 2021 is required to be budgeted in 2022–23. Excess surplus at June 30, 2022 is required to be budgeted in 2023–24.

Summary of Budgetary Per Pupil Indicators: 2021–22, 2022–23 Actual, and 2023–24 Budgetary

As explained in the introduction, when determining the costs to be included in the budgetary per pupil calculations presented as indicators, the department gave careful consideration to which per pupil calculations would be meaningful to the reader and what costs may bias the comparison between districts. Only those costs that are considered similar among districts are included in the budgetary per pupil calculations. These schedules provide the detail of those per pupil calculations made based on the district's 2021–22 actual general fund and selected special revenue expenditures, the district's 2022–23 actual general fund and selected special revenue expenditures, and the 2023–24 budgeted general fund and selected special revenue expenditure. It also presents the average daily enrollment (ADE) that was used as the divisor for the 2021–22 and 2022–23 calculations as well as the 2023–24 estimated enrollments used in the 2023–24 calculations. Examples of excluded items are amounts budgeted for tuition payments to other districts and private schools, the transportation of students, interest and principal payments for the lease purchase of land and buildings, residential costs, capital projects funded from sources other than bond referendums, and the instructional and support services costs of the districts' special schools.

Transportation Efficiency

The transportation efficiency report lists the vehicle utilization of all school districts in county-district order, exclusive of some vocational schools, special services districts, educational services commissions, jointure commissions, and districts that fully utilize another school district or Coordinated Transportation Agency.

Districts that provide all transportation through coordinated transportation services are also excluded. Districts where vehicle utilization continuously falls below 120% may be required to develop a corrective action plan outlining how they intend to improve efficiency.

A district's vehicle utilization is calculated by dividing student ridership by vehicle capacity. The data used for the calculation are from the October 2023 District Report of Transported Resident Students (DRTRS).

Vehicle capacity is calculated utilizing 90 percent of the total number of seats available in order to accommodate non-mandated ridership or other local conditions, which may prevent 100 percent utilization. Vehicles used exclusively for the transportation of special education students with special transportation needs are excluded from the calculation.

Student ridership includes: all eligible resident district regular public school students; nonpublic school students; charter school students; and in-district special education students who do not have special transportation needs. In addition, the following four categories of students are included in the student ridership calculation:

1. Eligible students from other districts for whom the host district provides transportation services.
2. Preschool through third grade students who reside less than remote from school.
3. Students in all grade levels receiving non-mandated transportation because they would be required to walk along routes designated as hazardous by the board of education pursuant to N.J.S.A. 18A:39-1.5 if they were not transported.
4. Students in all grade levels whose parents or the municipality pay for non-mandated transportation.

Nonpublic school students, and choice and charter school students whose parents receive aid in lieu of transportation are not in this calculation. In addition, special education students with special transportation needs and special education students without special needs who are transported outside the district riding on vehicles that are excluded from the vehicle capacity calculation are excluded from the student ridership calculation.